

REVIEW



on the dissertation work for obtaining the educational and scientific degree "doctor" in: field of higher education 3. Social, economic and legal sciences, professional field 3.8. Economics, PhD Program "Economics and Management /Agriculture /

Author of the dissertation: Ardiana Emurlah Bunyaku, PhD student in part-time study programme at the Department of Economics, Agricultural University, Plovdiv

Topic of the dissertation: THE IMPACT OF GOOD GOVERNANCE IN THE DEVELOPMENT OF PROFESSIONAL ACCOUNTANCY ORGANIZATIONS IN THE WESTERN BALKANS

Reviewer: Assoc. Prof. Evgeni Rosenov Genchev, Ph.D., Thrakia University - Stara Zagora, field of higher education: 3. Social, economic and legal sciences, professional field: 3.8 Economics, scientific specialty: "Economics and Management", appointed as a member of the scientific jury by order No. РД-16-1090 / 17.10.2019. from the Rector of the AU-Plovdiv.

The dissertation itself is set out in an introduction, four chapters, a conclusions, recommendation, references and appendices, spread over 179 pages.

1. **Actuality of the problem.**

The study of the development and the role of accounting organizations, and in particular their impact on the agricultural sector in the Western Balkan countries, is actual and not much studied scientifically. One advantage could be outlined, the thesis make comparative analysis between 6 countries in the region.

2. **Objectives, tasks, hypotheses and methods of research.**

The author defines the following objectives of the research: to analyze and evaluate the principles of good governance and their influence on the development of professional accounting organizations, servicing agricultural holdings. In order to achieve the objective, she outlines five main tasks.

The main research thesis, namely following good management practices in the accountancy organizations, is a prerequisite for a successful market presence, is very well synchronized with the objectives of this research.

A total of 6 research hypotheses have been tested in the analysis.

3. Visualization and presentation of the results.

The main statistical analysis is concentrated in Chapter Four. The survey is illustrated by 10 figures and 13 tables. The study hypotheses are tested with the so-called T-test analyses, which verified that there were statistical differences between the groups. All 6 hypotheses are confirmed.

4. Discussion of the results and the literature used.

The author demonstrates in-depth theoretical knowledge of the research question and an ability to conduct independent scientific research. A thorough and sufficient analysis of the results is done. The literature review includes a total of 114 sources in english.

5. Contributions of the dissertation.

The contributions made by the author are four in total. I absolutely agree with them:

With regard to those of a scientific nature, the following may be indicated:

- Review of a large number of literature sources (114) related to the nature of corporate governance as well as the principles and approaches to achieving good management practices;
- Developing a conceptual framework for analyzing and evaluating the principles applied to achieve good governance practices in PAO;

About the contributions of a scientific and applied nature:

- Analyses of the principles applied to achieve good governance practices in PAOs in six Western Balkan countries on the basis of a self-study;

- Formulation of recommendations for improving corporate governance in the sector based on the analysis.

6. Critical notes and questions.

I would recommend to the PhD student to deepen her research on good governance practices, going beyond the companies of accounting services in order to continue to refine the methodology applied.

7. Published articles and citations.

The author presents a total of 6 publications on the topic of the dissertation work, out of which 4 articles are in journals and 2 participations in conferences. This gives me the reason to say that the study conducted has sufficient publicity in academic countries.

CONCLUSION:

All this allows me to strongly vote in favor of awarding Ardiana Emurlah Bunyak the educational and scientific degree "doctor" in professional field 3.8. "Economics", scientific specialty "Economics and Management (Agriculture)".

Date: 13/11/2019 MANUFACTURED

city of Stara Zagora

REVIEWR:



(Assoc. Prof. Dr. Evgeni Genchev)